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Current Topics.

The Conference of the International Law Association.

LORD PHILLIMORE gives in *The Times* of the 18th inst. a very interesting summary of the proceedings of the International Law Association which has been holding its annual Conference at Stockholm. This is the thirty-third of the series. The visitors came from seventeen different nations, Great Britain being first with forty-eight, Germany second with twenty-eight, and Holland sent twenty-one representatives. There were substantial contributions from the United States, France, Hungary, Poland, Denmark, and Norway; while Argentina, Uruguay, Finland, Czechoslovakia, Portugal, Austria, Italy, and Russia (the last by two exiles) were represented.

The Subjects Discussed at the Conference.

THE FULL proceedings of the Conference will not be available until the Report of the Conference is published, but the leading matters which were discussed were (1) the basis of nationality—whether it should be the British principle of the *jus soli*, or the Continental principle of the *jus sanguinis*; the *jus soli* carried the day; (2) the claim of the modern woman to preserve her nationality notwithstanding marriage, a claim which Lord PHILLIMORE naturally enough regards as foolish, but he says the right to be foolish is the right of free people, and the concession was made that the wife may choose which nationality she likes; (3) Territorial Waters, and the extent to which freedom of navigation should be allowed, but the alternative schemes on this matter were referred to a committee; incidentally the Conference supported the English and French representative speakers in repudiating the smuggling of liquor into the United States in breach of the national Prohibition Law; (4) an International Criminal Court, as to which Dr. BELLOT had drafted a statute in pursuance of the direction given by the Buenos Aires Conference in 1922, but practical difficulties emerged, and the subject was remitted to a committee for further consideration. Other matters were Aerial Navigation, the Enforcement of Foreign Judgments, and the Codification of International Law; and the Maritime Law Section, under the presidency of Sir NORMAN HILL, carried further the work of amending and extending the York-Antwerp Rules as to General Average. We are glad to notice that a resolution was passed condemning as barbarous the confiscation of private property—aimed, we presume, at the "Treaty Charge" which our courts have had the unwelcome task of enforcing, and which ought never to have stained the Peace Treaties.

Lawyers in Government Departments.

THE CURRENT number of *The Journal of Public Administration*, Vol. II, No. 3, July, which is issued quarterly by the Institute of Public Administration, contains a very interesting article by Sir ALEXANDER W. LAWRENCE, Assistant-Solicitor to the Treasury, on "The Use and Abuse of Law and Lawyers in Administration." When things are going smoothly, there is no need in Public Departments, any more than in private life, to scrutinize too closely the legal aspect of transactions. "In the ordinary intercourse of life, and even in the ordinary intercourse of business, people wish to understand each other," says Sir ALEXANDER LAWRENCE, and they have no difficulty in doing so. "But in many business transactions, and in all attempts to enforce laws and regulations upon the public, it is necessary to express what is needed in terms which, under the microscope of skilled and hostile criticism, will prove to have one meaning and no other, for despite all appearance to the contrary a large part of the lawyer's time is spent in trying to frame sentences with only one meaning." The Home Office story, which Sir ALEXANDER tells, of the patient who objected to the direction "One pill to be taken three times a day," because a pill once taken could not be taken again, is no doubt an extreme instance, though it is said that the Home Office, to whom the doctor applied for assistance, and the Education Office to whom the question was referred, were unable to frame a direction which would at once satisfy the patient and go on a pill box. But the story shows the gist of the matter. It is the business of the lawyer to frame instruments—if he can—so that there shall be no possible doubt as to their meaning, and when events show that he has failed in this preliminary task, then it is his office to get the Department out of the resulting difficulty. But outside the legal aspects of affairs, there are questions of policy, and it is the object of Sir ALEXANDER's article to distinguish the functions of the adviser on policy and the adviser on law, and also to explain the qualities in a lawyer which are specially desirable in a Government Department.

The Diverse Functions of Lawyers.

THIS IS an inquiry into which we cannot follow Sir ALEXANDER LAWRENCE within our present limits. Perhaps we shall have an opportunity for treating the matter more fully, though it would be better for those who are interested to read the article for themselves. Sir ALEXANDER has inside knowledge of the requirements of a public department which we do not possess. But he prefaces the inquiry with an interesting sketch of the diverse qualifications of lawyers outside administrative functions, according as they fill the rôle of judge, advocate or adviser. There is a tendency with the general public—perhaps it is not absent from the present article—to exalt the functions of the judge and the advocate at the expense of the adviser. In the last resource, no doubt, it is the former classes who come into prominence; but the main object of lawyers is not litigation, but the prevention of litigation, and the function of the lawyer is chiefly that of adviser, including all branches of conveyancing. Roughly, the above division corresponds to that of judge, barrister and solicitor, but only very roughly, for the barrister, though he has the monopoly of certain kinds of advocacy, has as wide or even wider scope for his special abilities as adviser, and the solicitor may, within limits, be advocate as well as adviser. The singular thing is that the first class—judges, whether High Court, County Court, Police Magistrates, or Recorders—are recruited only from barristers, although, as Sir ALEXANDER LAWRENCE suggests, the minor posts, at any rate, might in some cases be better filled by solicitors. He adds: "In England, however, tradition lives long, and solicitors were once a less competent class than they are nowadays." In general, a Government Department has to go to outside counsel for advocacy just like a private client, and necessarily so, in order to get cases properly conducted in court, for this can be done only by advocates who live in the atmosphere of the courts. Putting aside the special occasions which call for forensic oratory, the smooth transaction

of business in court depends very largely on the confidence which exists between judges and the counsel who practise before them. And even for work inside the Department it is essential to have a lawyer who has a living contact with the law. "No adviser in law," says Sir ALEXANDER LAWRENCE, "is so dangerous as one who has been a lawyer and is no longer engaged upon it." And he draws the line somewhat severely between the qualities of the lawyer and the functions of the adviser on questions of policy. "It is rare," he says, "that a man whose life has been spent in the law is well equipped for the final decision on administrative matters." This is perhaps too sweeping a generalization, but it indicates that the article furnishes plenty of food for reflection.

Rent Restriction and the Clyde Evictions.

DECISIONS OF THE Law Courts sometimes have very far-reaching effects not anticipated by the judges who deliver their judgments, as their plain duty is in accordance with their opinion of the legal situation. The series of anti-trade union decisions known as the TAFF VALE line of cases had at least three results: first, it destroyed the immunity from process which the trade unions had previously enjoyed in practice, although not legally entitled thereto if the view of the law taken by the majority of the House of Lords was correct; secondly, it led to legislative enactments conferring on trade unions a much completer immunity than they had ever previously claimed; and, thirdly, it led the trade unions to take a momentous step in our political history, namely, the foundation and trade union support of the Official Labour Party. In the same way the notorious case of *Kerr v. Bryde* of 1922, reported 1923, A.C. 16, has had two indirect effects in addition to its direct effect. The direct effect of the decision, of course, was to invalidate increases of rent in the case of rent-restricted dwelling-houses where a statutory notice to quit had not been given. The primary indirect effect was the restoration of the view of the law previously taken by Scots lawyers by the Rent Restriction (Notice of Increases) Act, 1923; but this enactment gave to landlords only a limited power to recover arrears of the addition to pre-war rent, and in practice it has not proved possible to collect this. But the secondary indirect effect has been much greater. The decision, the grounds of which were naturally not understood by the populace, led large numbers of Clydeside working men to believe that all additions to pre-war rent are illegal and had been so declared by the House of Lords, only to be overruled by an Act of Parliament. This intelligible, if wrong-headed, misconception of the situation led them to organise a strike to refuse payment of those additions to pre-war rentals. Of course, the payments actually made were appropriated by the Scots "factors" (*Anglicé*, estate agents) to the earliest arrears in accordance with the "Rule in *Clayton's Case*." This led the tenants to refuse, in many cases, payment of rents altogether. The result is a very difficult situation which it will clearly take all the resources of ministerial diplomacy to settle without disaster.

Tacit Relocation and Implied Tenancies.

THE WHOLE difficulty in *Kerr v. Bryde*, of course, arose owing to the different standpoint from which a continuing tenancy is viewed in Scotland and in England: the English view of the situation was accepted, for the sake of uniformity in the interpretation of the Rent Restriction Acts, by the Scots judges as well as the English Law Lords. The point is an instructive one; it is this: In England a tenancy, unless entered into for a fixed period, is deemed to be a tenancy at will, and is either a tenancy from year to year—which is simply a specially important kind of tenancy at will, subject to the condition that it can only be terminated at the anniversaries of its creation and by a six months' notice then expiring—or else a weekly, monthly or quarterly tenancy, etc., according to the agreed length of notice. Since a tenancy at will is a continuing interest in the land—a "growing interest" is the technical term—it does not

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expire and re-commence anew at the end of the year, quarter, month or week, as the case may be; it continues without interruption for an indefinite period unless and until it is terminated. Hence in England the ordinary tenancy of a dwelling-house, being one of those four specified kinds of tenancy at will, is not terminated until there has been a "notice to quit"; hence the necessity of the latter in strict logic in order to bring into existence the new statutory tenancy. But the Scots principle is somewhat different; at least it is so at Common Law, although somewhat modified by various Scots statutes. In Scotland a tenancy from year to year or for a quarter, month, or week, terminates of its own nature at the expiry of the year, quarter, month or week, as the case may be. The tenancy, however, unless there has been a notice to quit as required by certain Scots Acts of Parliament, is renewed *automatically*—provided the tenant remains in possession—and a new tenancy of exactly the same kind for a period of similar duration springs into existence immediately on its termination. This is the doctrine of "*tacit relocation*," literally "implied re-letting." It has practically the same effect as the English tenancy from year to year, but in theory it is quite different: the English tenancy is one tenancy only which continues; the Scots tenancy is a succession of distinct tenancies. Obviously the legal necessity of a "notice to quit" in such cases, as a condition precedent to the existence of a statutory tenancy, is not so obvious as in England. Hence Scots lawyers generally assumed that no notice to quit was necessary before rents were increased. The overruling of this generally-held view has led to all the subsequent trouble.

Exemptions under the new Vaccination Order.

A SOMEWHAT different procedure for obtaining exemption from vaccination is provided under the new Vaccination Order, *ante* p. 919, and a new Form of Declaration is provided, which is contained in s. 8 of the Schedule to the Order. Under s. 29 of the Vaccination Act, 1867, every parent or person having the custody of a child who neglects to cause it to be vaccinated, or after vaccination to be inspected, and does not render a reasonable excuse for his neglect, is guilty of an offence and is liable to a penalty not exceeding twenty shillings. Those only will be exempt from any penalty under that section or under s. 31 of the Vaccination Act, 1867, who, within four months from the birth of the child, make a statutory declaration (which will be exempt from stamp duty), that they conscientiously believe that vaccination would be prejudicial to the health of the child, and, within seven days thereafter, deliver or send by post the declaration to the vaccination officer for the district. This declaration may be made before a solicitor who is a commissioner for oaths. It may also be made before a justice of the peace or before any other officer authorised to receive a statutory declaration. The declaration must be made in the following form or in a form to the like effect: "I [name], of [place], in the parish of [], in the county of [] being the parent [or person having the custody] of a child named [name of child], who was born on the [] day of [], 19 [], do hereby solemnly and sincerely declare that I conscientiously believe that vaccination would be prejudicial to the health of the child, and I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the Statutory Declarations Act, 1835."

The House Building Enquiry.

BEFORE PARLIAMENT adjourned the Government accepted a motion in the House of Lords for an inquiry into the various alternative methods of house building, and the Minister of Health has accordingly set up a Committee with the following terms of reference: "To inquire and report as to new materials or methods of construction which are or may be available for the building of houses for the working classes and to make recommendations as to the organisation required for securing the adoption and use of approved new materials or methods by local authorities and other bodies or persons providing such houses."

There are at present five methods of building houses which have been adopted in Great Britain: (1) Bricks laid by hand; (2) Stone hewed into blocks and laid on by a crane or other mechanical plant; (3) Steel frames surrounded by a casing of concrete; (4) Wooden buildings manufactured in pieces, sent by rail to the building site and assembled by hand; and (5) Frames of brick or stone or patent building materials constructed in the factory by mass production, sent by rail or motor to the site, and there assembled with the assistance of machinery. The fourth method may be ruled out except in rural areas, since in towns and villages the local building bye-laws practically invariably rule out the erection of wooden dwelling-houses, partly because of the danger of fire, partly because of the danger to health in cold weather, and partly because of the encouragement to insect pests and the propagation of diseases which result from wood structures unless habitually disinfected—a matter of difficulty and expense. The use of stone is practically confined to Scotland, Wales, and a few quarry districts in England. Concrete or patent materials put together by mass production in factories, and assembled on the site by machinery, seem the only sources of cheap production available, but it is doubtful how far the conservative working man or his womenfolk will consent to inhabit houses thus constructed.

The Disqualification of Borough Councillors.

OUR ATTENTION has been called to an inaccuracy last week, *ante*, p. 933, in our reference to the decision of the late Mr. Justice BAILHACHE in *Lapish v. Braithwaite*, 30 T.L.R. 857. The shareholders of a company were spoken of as being its creditors. This, of course, is not so. It is hardly necessary to say that the distinction between the shareholders and the creditors is fundamental in company law, accountancy and practice. We believe it has been intimated that there is to be an appeal against the decision, so it is needless to say anything further about it at present. We noticed the decision, *ante*, p. 895.

Mistake in Connection with Contracts for the Sale of Land.

V.

(Continued from p. 934).

5. Further, as to it being necessary that the mistake must be in a material matter affecting the subject of the contract.—Referring back to the general doctrine laid down by Prof. BELL, and referred to by Lord WATSON with approval in *Stewart v. Kennedy*, 1890, 15 App. Cas. 108, that the mistake, to be sufficient to invalidate the consent given to a contract, must be in relation to one of the five matters mentioned by him—that is, in plain words, that a vendor or a purchaser will be held to his contract unless the mistake is in one of these five matters—it may be useful to discuss these matters separately, see *ante* p. 896. It was thought best to postpone this until the ground had been prepared by a consideration of the subjects already dealt with.

Taking No. 1 of such matters, namely, "the subject matter of the contract," this means some matter affecting the thing sold and bought. At law a contract is broken if the exact quantity of land promised thereby is not forthcoming. In equity, however, in the case of a small mistake innocently made by the vendor in the description of the property sold, the court would decree him specific performance subject to the payment of compensation for the deficiency to the purchaser: *Re Arnold*, 1880, 14 Ch. D. 270. But if the error is substantial, a court of equity will not generally compel the purchaser to complete: *Alcanley v. Kinnaid*, 1849, 2 Mac. & G. 1.

On the other hand, if it is the purchaser who wants to complete and the vendor prefers rescission—if the mistake of the vendor was only in respect of a small part of the whole and compensation

can be calculated and no great harm will be done to the vendor, the court will grant specific performance to the purchaser and allow him compensation for the deficiency: *M'Kenzie v. Heskest*, L.R. 7 Ch. 675. If, however, the mistake of the vendor is of a substantial nature, and it would be a great hardship on him to compel him to perform his contract, the court may, under its special discretion, refuse the purchaser specific performance and leave him to his remedy at law: *Tamplin v. James*, 1879, 15 Ch. D 215.

North v. Percival, 1898, 2 Ch. 128, was an application by a purchaser for the specific performance of a contract, and one of the defences was that a mutual mistake had been made by both parties and that consequently there was no contract. In his judgment Mr. Justice KEKEWICH said, "Mr. North says he bought, not 52 acres less 10, but 36 acres. The vendors thought they were only to get back 10 acres and that there were only 46 acres in the whole. It now turns out that Mr. North will get just what he intended to get—namely, 36 acres. The vendors will retain more than they intended to retain. They agreed to sell 36 acres and thought they would only retain 10, and they complain bitterly that, instead of having 10 acres they will have 16. It seems a strange sort of complaint, but it does not seem to me to be a mistake which goes to the root of the contract; it may be to the disadvantage of the purchaser, but it really does not touch the substance of the contract."

No. 2 of Professor BELL's essential matters, "the persons undertaking or to whom it is undertaken," refers to the case where a person has entered into a contract under a mistaken idea as to the *personality* of the other party to the contract. Applying the principles which we have been considering in the course of these articles to this case, the rule will be found to be that if the mistake is of such importance to the party mistaken that, if he had known the true personality of the other party he would not have entered into the contract at all, and, in addition, he had been induced by some misrepresentation (although made innocently) either of the other party to the contract or of some third party, then his want of true consent would prevent the contract coming into existence. But if the mistake had been wholly on his part, and not in any way induced by the other party, or by any third party, he would be estopped from denying his signature. On the other hand, where the identity or personality of the other party was not material, then this question would not, in the absence of fraud, affect the transaction at all.

There can be no question that the identity of the person may be an important element in a sale in such cases as where the solvency of the purchaser is the chief motive which influences the assent of the vendor; or when the purchaser buys from one whom he supposes to be his debtor and against whom he would have a right to set off the price or a portion thereof: See "Benjamin on Sales," 2nd ed., p. 46; but, as we have seen, there must be something more than this to give rise to a cause of action. For instance, where A, acting in good faith, went to the owner of land and offered to buy his land, and such owner supposing by mistake that he was B, entered into a contract with him for the sale of the land. Although in such a case the vendor's mind did not go with his pen, and therefore there was no true assent, yet as the purchaser did nothing to induce the belief in the mind of the vendor which was the cause of the mistake, and was not even aware that the vendor contracted with him under the impression that he was B, then the vendor would be estopped from showing his real intention, and would be bound by the contract: See Williams' "Vendor and Purchaser," 3rd ed., vol. II, p. 750. In *Archer v. Stone*, 1898, 78 L.T. 34, a man called Smith wished to buy some property which belonged to a man called Stone, but Smith had done something to offend Stone, and he refused to sell it to him. Smith then bethought himself to get a man called Archer to try and buy the property with a view of afterwards getting it transferred to himself. Archer accordingly approached Stone and arranged to buy the property. But before the contract was entered into, Stone, becoming suspicious, distinctly asked Archer whether he was buying the property for Smith, and Archer replied that he

was not. In the action for specific performance by Archer, the action was dismissed with costs. Mr. Justice NORTH said that if a man tells a lie relating to any part of the contract or its subject matter, which induced another person to contract to deal with his property in a way which he would not do if he knew the truth, the man who tells the lie cannot enforce his contract. Contrast the above case with the facts in *Nash v. Dix*, 1898, 78 L.T. 446. There, the trustees of a Congregational Chapel, put up a chapel for sale by public auction, but it was not sold, and after the sale one, C, made an offer for the building, but the trustees declined to accept it on the ground that it was made on behalf of a committee of Roman Catholics, who intended to use the building as a Roman Catholic place of worship. The committee then told the plaintiff, who was the manager of a mineral water company, that if he could get the property, that they would buy it from him at £100 profit. The plaintiff bought the chapel. The trustees refused to proceed when they found out the facts. During the negotiations no direct statement was made that the plaintiff was buying the property for his company, but it was admitted that the trustees thought that he was, and that the plaintiff knew this. Mr. Justice NORTH granted specific performance on the ground that any misrepresentation as to the plaintiff purchasing for his company was immaterial, because the trustees did not care whether they sold to the company or to the plaintiff. It is submitted that this decision was wrong on the ground that the point was not that the trustees did not care whether they sold to the plaintiff or to the company, but that the implied misrepresentation that he was buying for his company amounted to a false representation that he was not buying to sell again to the Roman Catholic committee.

The third of Professor BELL's "essentials" is "the price or consideration for the property sold." A mistake in the price must always vitally affect the subject-matter of the contract, and the position of the parties to the contract will be the same as in any other of the five matters, namely, that where the mistake is common to both parties there will be no contract, and that where the mistake is on the part of one only of the parties, he will be held to his bargain unless the mistake was caused or induced by the other party, or unless the court, in the exercise of its very special discretion, should consider it a sufficiently hard case to grant relief.

The fourth "essential" matter is "the quality of the thing engaged for, if expressly or tacitly essential." The words, "if expressly or tacitly essential" are the key-words to this particular "essential." For unless the bargain was that the property had some particular quality: for instance, that the drains of the house were in good order, or that the land could be used for building purposes: the mere quality of the thing purchased would not be considered as materially affecting the subject-matter of the contract. For, as we have seen under the heading of "the silence of the vendor," there is no implied warranty on the sale of land that it is fit for any purpose: *Cheater v. Cater*, 1918, 1 K.B. 247.

But care should be taken to note the distinction between warranty as to *quality* and warranty as to *title*. For in consequence of there being no implied warranty of *quality* in a contract, no disclosure is called for. But there is in every contract an implied warranty of *title*, and in consequence of this a vendor is bound to disclose all facts to his knowledge material to the title to the property sold: *Nottingham Brick & Tile Co. v. Butler*, 1886, 16 Q.B.D. 778. But it is possible for a defect of quality to be also a breach of warranty of title. For instance, the existence of an underground culvert or an existing right of way materially interfering with the enjoyment of the property sold would really be a breach of warranty of title and would be a good ground for objecting to the title: *Re Puckett and Smith's Contract*, 1902, 2 Ch. 258. This brings in the whole law as regards patent and latent defects, but it is not proposed to discuss the same here.

The fifth and the last of Professor BELL's "essential" matters concerns mistake as to "the nature of the contract or agreement

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supposed to be entered into." That is to say, if a man thought he was signing a contract for the sale of his land when in fact he was signing a mortgage, he would clearly be under a mistake as to the nature and character of the document he had signed. It would be almost impossible for the circumstances to be such that he could do such a thing by his own pure mistake unaided or uninfluenced by anyone else; but if such a case ever did happen the person signing would be held to his bargain, under the principles already explained. But where a man has been induced to sign a contract by a fraudulent or even by an innocent misrepresentation which had the effect of making him believe that he was signing a document of an entirely different nature and character, then, unless he was estopped by law from denying his signature, such signature would not be his, as his mind did not go with it, and consequently the contract signed by him would be absolutely void: *National Provincial Bank v. Jackson*, 1886, 33 Ch. D. 10; *Bagot v. Chapman*, 1905, 2 Ch. 222. It is therefore important to consider when a man would be so "estopped." To estop a man who had signed a contract under such circumstances as the above from denying his signature, it would have to be shown not only that he was negligent but that he owed a duty to the other party to use reasonable care. The case deciding this is *Carlisle, &c., Banking Co. v. Bragg*, 1911, 1 K.B. 489. In that case it was decided that the question as to whether or not the person signing was negligent in not satisfying himself as to the nature of the document he was asked to sign was immaterial unless it could be shown that the party signing was under some duty to the other party to the contract, and, as in that case it was the bank who were affected, and as the party signing was under no duty to them to be careful, his admitted negligence did not prevent the document being void.

But the mere fact that a man was induced by the fraud of another to sign a contract (not going to the length of inducing him to think that he was signing quite a different kind of document as mentioned above) would not make the document void but only voidable, that is to say, the contract would remain good until the deluded party elected, if ever, to treat it as void, or the executory nature of the contract came to an end by the execution of the conveyance of the property under its terms, or possibly merely by the payment of the purchase money. One result of the contract being only voidable and not void would be that a person buying from the purchaser the benefit of his contract would, so long as the contract remained executory and uncompleted, take subject to the equities affecting the same, that is to say, if after the sub-purchase the vendor elected to make the contract void, the sub-purchaser would have purchased a void contract, notwithstanding that he had given valuable consideration and had purchased without notice of the vendor's overhanging power of election: See Williams' "Vendor and Purchaser," 3rd ed., pp. 749, 750.

If a man finds out after signing a contract which he has not read or understood, that it contains different terms to what he thought it did, he cannot, in the absence of fraud or misrepresentation, avoid the contract. In such a case he would only have himself to blame for his own carelessness. For when a man knows that he is contracting for the sale of his property, but does not ask what is the precise effect of the document, and has such confidence in his solicitor as to sign the contract in ignorance of its contents, then such contract is good and he will be bound thereby, and he will not be allowed to plead his mistake: *Hunter v. Walters*, 1872, L.R. 7 Ch. 75; *Houston v. Webb*, 1908, 1 Ch. 1.

(To be continued.)

At Southwark County Court on the 2nd inst. the retirement was announced of Mr. J. E. Schofield, for fifty years chief clerk of the court. Under the new regulations of the Lord Chancellor's Department, which is now taking over the administration of the county courts, Mr. Schofield, who is seventy-two years of age, retires under the age limit. During his long period of office he was clerk to Judges Whitmore, Stoner, Holroyd, Bristow, Addison, Willis, and the present judge, Sir Thomas Granger. Mr. Schofield is succeeded by Mr. A. N. Lane.

Trial by Jury;

and the Abolition of *de medietate linguae* by s. 5 of the Naturalization Act, 1870.

A RECENT criminal cause célèbre (the Byfleet murder), where a Frenchman, admittedly entirely ignorant of our language, was convicted of murder, and a distinguished French advocate appears to have protested against the disability the accused laboured under on account of that deficiency, recalls the fact that the jury system, as understood for seven centuries in England, provided an effective remedy for an accused person's ignorance of English. According to Blackstone (Comm. 3, 360), this privilege *de medietate linguae*, of having a jury one-half aliens and the other half denizens, goes back to the time of King Ethelred, and was a distinct and irreducible element of the jury system. It was used in civil as well as criminal proceedings, and had to be applied for by the alien, but, as Professor Thayer observes, originally an accused person had in all cases to ask for a jury. The jury *de medietate linguae* seems to have been first established by statute by 28 Edw. 3, c. 13, s. 2 (Hawkins, P.C., vol. 2, book 2, chap. 43, p. 578). No doubt as regards civil cases the privilege was abridged, so long ago as 1729, by the 3 Geo. 2, c. 25, but it was not abolished in criminal cases till 1870, on the passing of the Naturalization Act, 1870, s. 5. To employ an expression of Pitt, it passes the wit of man to see why the jury *de medietate* should ever have been abolished, and it is impossible not to regard its abolition as a grievous defacement of "the palladium of British justice," as the jury system was once described by Sir James Park. Now that an accused person can give evidence, the high expediency of the abrogated right is more than ever apparent—the pity of it! It is curious to note, though it does not seem to have been noted at the time, that a jury *de medietate linguae* might have been the means of averting what on all sides has been regarded as the remediless miscarriage of justice in the case of Mr. Adolf Beck. There can be no doubt that Beck was almost entirely ignorant of our language; the fact is pitifully and obviously apparent in every one of the fifteen petitions he addressed to the Home Secretary (Parl. Pap. 1904, Cmd. 2315, App. 277-281). An accused person who does not understand English seems to labour under every disadvantage, being neither able to instruct nor understand his professional advisers to begin with, apart from his terrible disadvantage in giving evidence. The writer has heard an alien, capably charged, who could only reply in broken English, undergo cross-examination, without even the aid of an interpreter. It is submitted that, on every ground, the jury *de medietate linguae* should be restored in criminal cases. This seems even as important a rehabilitation of trial by jury as conferring on the Court of Criminal Appeal the power of ordering a new trial; which has been urgently recommended by the court itself in many cases.¹ The Parliamentary Commission which reported on Jury Law and Practice in 1913 observed: "We believe that as regards the trial of all criminal cases a jury is acknowledged everywhere to be for many reasons the tribunal most suitable for determining any question of a prisoner's guilt or innocence" (Parl. Pap. 1913, Cmd. 6817, p. 28).

Blackstone describes trial by jury as "a constitution that has, under providence, secured the just liberties of this nation for a long succession of ages," and considers that Rome, Sparta, and Carthage perished because those States were strangers to trial by jury (*ibid. supra*, p. 379).

In the debates on Criminal Appeal in 1906, in the House of Lords, Lord Alverstone described trial by jury as "the bed-rock and foundation" of all our criminal procedure whose certainty, expedition, and justice had been the admiration of jurists of all civilized nations.² Lord Darling observed in the Court of Criminal Appeal that trial by jury is "in this country a privilege of great worth to everybody."³ Besides the references to trial by jury made by Erskine with his unrivalled eloquence, the most eloquent apotheosis of this tribunal seems to be met with in Sir James Mackintosh's defence of Pettier in 1803, when he urged that a jury was as inviolate as the country itself. This speech wrung a tribute even from the stern and unbending Lord Ellenborough, C.J., who observed that it was delivered with "an eloquence almost unparalleled"; and Sir James Stephen is probably referring to it when, in his History of the Criminal Law, he remarks that the speeches of Sir James Mackintosh "read better" even than those of Erskine.

Blackstone observes that while open attacks on trial by jury may not be made, it may be undermined by setting up new and arbitrary methods of trial, by justices of the peace and in other ways.⁴ Many modern criminal statutes have indubitably extended summary jurisdiction to indictable offences, and many

1. See Sibley and Watson's Criminal Evidence Act, 1898, where all these cases are collected, p. 24.

2. The Times, Parl. Rep. 23rd May, 1906.

3. Colclough; 2 Cr. App. R. 84 (1900).

4. 4 Comm. 343.

judgments in the Court of Criminal Appeal fully support the conclusion that the abolition of new trials in criminal cases by s. 20 (1) of the Criminal Appeal Act, 1907, tends towards the great danger of substituting trial by judges for trial by jury. But in another direction, trial by jury seems to have sustained as great injury by the abolition of the jury *de medietate lingue*, an element of the jury system that seems actually coeval with it.

Baron Alderson once observed that a single circumstance may destroy the hypothesis of guilt,⁵ but a passage in Stephen's History of the Criminal Law shows that ignorant prisoners (not aliens) are often quite incapable of effectively pointing out a decisive circumstance of this kind.⁶ But it might be quite impossible for an alien to do so unless half the jury were compatriots, when he might attract their attention by some observation they understood. A circumstance that indicates the high inexpediency of the abolition of the jury *de medietate lingue* is that in the debates on the now repealed Aliens Act of 1905, the Home Secretary stated that great complaints had been made to him by the judges because of the extra work that had been thrown upon them by having to try great numbers of aliens. But if half the jury were aliens they would indubitably be able to assist a judge in trying a compatriot.

By existing jury law an alien cannot sit on a criminal jury unless domiciled in England or Wales for ten years or upwards: see s. 8 of the Juries Act, 1870.

One reason (though not a sufficient one) for the abolition of the jury *de medietate lingue* may be that aliens put upon their trial often refused the privilege and preferred to be tried by an English jury. This happened in the case of Bernard, indicted as accessory before the fact to the murder of a soldier in Paris, arising out of the "attentat" against the life of the Emperor Napoleon III in the Rue Lepelletier, in 1858 (Ann. Reg. 1858, Law Cases, etc., p. 311). Again the eight pirates who were tried at the Old Bailey before Baron Bramwell and a jury on 4th February 1864 ("The Flowery Land" Case), refused a jury *de medietate*, but they were sailors of the lowest type (coolies), little likely to be aware of their constitutional rights. Five of them were afterwards publicly executed at the Debtor's Door outside Newgate. It was said that so great a number of convicts had not been simultaneously executed since the execution of Thistlewood and the Cato Street conspirators in 1820. But in 1856, three Italian sailors charged at Winchester Assizes with murder and piracy in the Bosphorus, availed themselves of the privilege of a jury *de medietate lingue* (*R. v. Legava, Petrisi, and Barbaalo*).

5. *Bex v. Hodge* (1833), 2 Lewin, 227.
6. 1 Hist. Cr. Law, p. 443.

Reviews.

Maritime Law.

MARINE POLICIES. By WILLIAM HENRY ELDRIDGE, B.A., of Gray's Inn, Barrister-at-Law. Second Edition by HARRY ATKINS, of the Inner Temple, Barrister-at-Law. Butterworth and Co. 25s. net.

The first edition of Eldridge on Marine Policies came out at the same date as the last Marine Insurance Act, and consequently the terms of the statute did not receive full textual prominence. That drawback is remedied in the present edition, which has the great merit of treating without undue length a subject which covers a very extensive field. A selection of model clauses for marine policies is printed in the Appendix, and generally the work is of an eminently practical character. The York-Antwerp Rules, recently the subject of discussion at the Stockholm Conference, are printed in Appendix C, but do not seem to be discussed at length in any part of the text, nor are they referred to in the Index. We think this little book should prove most useful to the Commercial Court practitioner.

Workmen's Compensation.

BUTTERWORTH'S WORKMEN'S COMPENSATION CASES. Vols. 15 and 16 (New Series). Edited by His Honour Judge RUEGG, K.C., and EDGAR DALE and W. R. HOWARD, Barristers-at-Law. Butterworth & Co. Each 17s. 6d. net.

The uniform excellence of Butterworth's Reports, officially cited as B.W.C.C., is now so generally recognised that we need not take up space with compliments which may be taken as a matter of course in the case of this series. The matter of chief interest to the reader and reviewer alike is the importance of the cases reported in each of these volumes. Both volumes contain several frequently discussed decisions, more especially among the House of Lords cases.

In Vol. 15 there are four interesting cases in the final Tribunal of Appeal which deal with the troublesome question, now practically covered by amending legislation, as to whether or not an accident "arises out of the employment" if it is proved to have resulted from irregular conduct of the workman. In *Coltress Iron Co. Ltd. v. Baillie*, p. 25, where a miner approached the working face of the mine after a shot had been fired without waiting the time directed by the Regulations, and in *Estler Bros. v. Phillips*, p. 291, where a workman was injured while oiling machinery in motion contrary to prohibition, it was held that those forms of misconduct did not add an additional element of danger to the employment, but were mere disobedience or negligence, and therefore did not prevent the accident from "arising out of the employment." In *Costello's Case*, p. 19, on the other hand, where an expert shot-firer disobeyed the Coal Mines Order as regards his especial duty of shot-firing, and *Scrimgeour's Case*, p. 77, where a seaman returning to ship intoxicated fell from the boarding ladder and was drowned, it was held that the accident did not "arise out of the employment," but out of the wanton additional risk taken by the workmen in each case.

In Vol. 16 perhaps the most important case is that of *Russell v. Rudd*, p. 358, where the House of Lords reversed a strong Court of Appeal. Here there was an agreement for a lump sum settlement although there had not been any arbitration fixing the amount of the weekly payment. This was held to be "an agreement for the redemption of a weekly payment" within the meaning of Sched. I (17), but an agreement for a lump sum settlement in substitution for the provisions of the Act is an attempt to contract out of the Act and is therefore void under s. 3 (1). The distinction between those two forms of agreement prior to arbitration is obviously a fine one, and it will not always be easy to say whether an agreement is an "agreed redemption" or a "substituted agreement." The decision leaves a great deal to the point of view of the judge.

Books of the Week.

Digest. The English and Empire Digest. Vols. IX and X, Companies. Butterworth & Co.

New Orders, &c.

Board of Trade.

THE GERMAN REPARATION (RECOVERY) No. 4 ORDER, 1924.

The Board of Trade, in pursuance of the powers conferred upon them by Section 5 of the German Reparation (Recovery) Act, 1921, and of all other powers enabling them in that behalf, upon the recommendation of a Committee constituted under Section 5 of the said Act hereby make the following Order:—

1. This Order may be cited as "The German Reparation (Recovery) No. 4 Order, 1924."

2. Any article of the following description shall be exempt from the provisions of the said Act, that is to say, any article imported into Great Britain or Northern Ireland on or after the 9th day of September, 1924, in respect of which it is proved to the satisfaction of the Commissioners of Customs and Excise that—

(a) the proportion of the value of the said article payable under the said Act to the said Commissioners does not exceed 10s., and

(b) the said article is not included in the same consignment or order with other goods of such value that the sum payable to the said Commissioners under the said Act in respect of all goods so included exceeds 10s.

3. The German Reparation (Recovery) No. 2 Order, 1924, is hereby revoked so far as it relates to goods imported on or after the 9th day of September, 1924.

H. Fountain,
An Assistant Secretary,
Board of Trade.

8th Sept.

BANKRUPTCY APPOINTMENT.

The Board of Trade have appointed Mr. John Davis Turner to be Official Receiver in Bankruptcy for the Bankruptcy Districts of the County Courts holden at Stoke-upon-Trent and Hanley, Macclesfield, Nantwich and Crewe, Stafford, Shrewsbury, and Newtown as from the 6th August, 1924, in succession to the late Mr. Frederick Thomas Halcomb.

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	(ii) for some remedy or relief other than the recovery of a sum of money— (a) ejectment under the County Courts Act, 1888, section 50	An amount equal to the weekly value of the premises, a fraction of a shilling being reckoned as an entire shilling	10	On giving notice of demand for a jury .. . <i>The party giving the notice must also deposit the sum of 5s. for the jurors' fees: if the jury be countermanded or the jury be discharged before being sworn, this deposit is to be returned.</i>	10s.
	<i>It shall be the duty of the Plaintiff to estimate the weekly value of the premises. The amount so estimated by him, and, where the rent last paid for the premises is known, the amount of such rent, shall be stated in the praecipe.</i> <i>If the weekly value appears subsequently to the Court to have been under estimated, the plaintiff shall pay the difference between the amount paid by him on entering the plaint and the fee which would have been paid if the estimate had been correct.</i>		11	On filing notice of a counterclaim	The amount (if any) whereby the fee which would be payable on entering a plaint for the sum of money or other remedy or relief counterclaimed by the defendant exceeds the plaint fee paid by the plaintiff.
	(b) possession of land or tenements under the County Courts Act, 1888, section 138 or section 139: (i) if let on a weekly tenancy ..	An amount equal to the weekly rent as stated in the praecipe, a fraction of a shilling being reckoned as an entire shilling.	12	On filing notice of a claim for contribution or indemnity against a co-defendant or a third party	5s.
	(ii) if let on any other tenancy ..	An amount equal to the proportion of the rent as stated in the praecipe which would be payable for a week, a monthly tenancy being reckoned as a tenancy for 4 weeks and a quarterly tenancy as a tenancy for 13 weeks, and a fraction of a shilling as an entire shilling	13	On the trial or hearing of an action or matter	An amount equal to the fee which would be payable on entering a plaint for the remedy or relief claimed by the plaintiff.
	<i>If the rent stated in the praecipe be less than the rent which was in fact payable, the plaintiff shall pay the difference between the fee paid by him on entering the plaint and the fee which would have been payable if the rent had been stated correctly in the praecipe.</i>		14	On the trial or hearing of a counterclaim ..	The same fee as would be payable on the trial or hearing of an action for the remedy or relief counterclaimed after deducting therefrom the hearing fee (No. 13) or the judgment fee (No. 10) paid by the plaintiff.
	(c) delivery of goods	Fee No. 1 (i) calculated on the value of the goods.	15	On the trial or hearing of a claim for contribution or indemnity against a co-defendant or a third party	An amount equal to the fee which would be payable on entering a plaint for the remedy or relief claimed.
	(d) replevin	Fee No. 1 (i) calculated on the value of the goods replevied.	16	On entering judgment— (i) by consent or on admission; or (ii) where the party against whom judgment is to be entered does not appear; or (iii) in default of notice of defence, where a default summons has been issued; or (iv) in default of affidavit of defence, where a special default summons has been issued; or (v) in admiralty actions, in default of entry of appearance or of pleading	An amount equal to one-half of the fee which would be payable on entering a plaint for the sum of money or other remedy or relief for which judgment is to be entered.
	<i>For the fees payable before the commencement of an action of replevin see Fee No. 78.</i>		17	On entering a fresh order pursuant to Order 23, Rule 14— (i) where the amount remaining due under the judgment or order does not exceed £2 (ii) in every other case	1s. 2s. 6d.
	(e) in every other case	£2.		<i>This fee is payable by the applicant, and is not recoverable from the judgment debtor except by order of the Court.</i>	
	(iii) for the recovery of a sum of money and also for some other remedy or relief ..	Such of the Fees No. 1 (ii) (a), (b), (c), (d), or (e) as may be applicable; and in addition thereto for every £ or fraction thereof claimed—6d., but the amount payable in respect of this 6d. poundage fee is not to exceed 25s.	18	On an application for a new trial by a party who appeared at the first trial— (i) where the Registrar tried the action .. (ii) in every other case	2s. 6d. 5s.
	<i>This 6d. poundage fee is not payable in respect of a sum of money claimed as an alternative, to some other remedy or relief.</i>		19	For a new trial	Such of the fees Nos. 13, 14, 15 and 16 as may be applicable.
2	On filing a petition— (i) for payment of a sum of money	The same fee as would be payable on entering a plaint for the amount claimed.	20	On hearing a petition— (i) for payment of a sum of money (ii) under the Guardianship of Infants Act, 1886 (iii) for winding up a company (iv) in every other case	The same fee as would be payable on the trial or hearing of an action (No. 13). 10s. £1 10s. £2.
3	On an application under Order 50, Rule 35 ..	5s.	21	On taking an account or making an inquiry pursuant to an order of the Judge (including the certificate of the result of such account or inquiry)	For every hour or part of an hour occupied, 10s.
4	On an application for the extension of time for service of a default or special default summons	2s. 6d.		<i>This fee is not payable where the account is taken or the inquiry made by the Registrar under sections 92 or 104 of the Act of 1888 or section 6 of the Act of 1919.</i>	
5	On an application for— (i) an order for substituted service; or (ii) leave to proceed as if personal service had been effected	5s.; and in addition thereto a further 5s. where the bailiff at the request of the plaintiff swears an affidavit as to the attendance made by him; provided that the total amount of this fee shall not exceed the fee paid on the entry of the plaint.	22	On a reference to the Registrar to assess damages	
6	On an application for leave to serve out of England and Wales	10s.	23	On taking the examination of a witness (including the examination of a judgment debtor)	
7	On an application to postpone or adjourn the trial of an action (except actions for the recovery of a sum of money not exceeding £2), whether made before or on the day of trial, if made before the opening of the case ..	2s. 6d.	24	For auditing the account of a receiver	For every £10 of the monies received, 6d.
8	On every other application for an interlocutory order made before judgment	5s.	25	On sealing an order for the transfer of the proceedings to the High Court	10s.
9	On an application to the Judge to vary or rescind the decision of the Registrar on an interlocutory application	5s.		<i>In Admiralty actions.</i>	
			24	For a warrant of arrest of a ship or goods (including the execution thereof)	£2.
			25	For an order of release	10s.
			26	On a bail bond	10s.
			27	On an appraisal (Order 39, Rule 47)	For every £ of the appraised value, 5d.
			28	On an application for the attendance of assessors	

No. of Fee.	Description of Proceeding.	Amount of Fee.
SECTION II.		
FEES PAYABLE ON PROCEEDINGS TRANSFERRED TO A COUNTY COURT.		
29	On lodging with the Registrar an order of the Liverpool Court of Passage for the trial of an action in a County Court	An amount equal to the fee which would be payable on entering a claim for the sum of money claimed.
30	On lodging with the Registrar an order of the High Court transferring an action, counter-claim, or matter from that Court to a County Court or directing the trial of an issue in a County Court	£1
31	On the trial or hearing of any action, counter-claim, matter or issue transferred from any Court other than a County Court to a County Court and on any application or other proceeding therein	The same fees as are payable in respect of similar proceedings in an action or matter commenced in a County Court by entering a claim.
SECTION III.		
FEES PAYABLE ON PROCEEDINGS UNDER THE WORKMEN'S COMPENSATION ACT, 1906.		
No court fee is payable by the workman in respect of proceedings under the above-mentioned Act.		
32	(i) On filing a notice by an employer claiming contribution or indemnity against a third party (ii) On the hearing of such claim	5s. £2
33	On an application by a party other than a workman— (i) for an interlocutory order; or (ii) to record a memorandum or rectify the register under Rule 50 of the Workmen's Compensation Rules	5s.
34	On an application— (i) to remove a record from the register; or (ii) to suspend the rights of a workman refusing to submit to a medical examination On an order or award declaring liability without directing payment of future compensation .. <i>This fee is payable by the employer when the order or award is made.</i>	5s. £1
35	On an award— (i) if for a lump sum (ii) if for a weekly payment with or without a lump sum in respect of arrears <i>This fee is payable by the employer when the award is made.</i>	For every £ awarded, 3d Maximum fee £2 10s. An amount equal to the weekly payment, a fraction of a shilling being reckoned as an entire shilling.
37	On payment into Court— (i) for the benefit of (a) the dependants of a deceased workman, or (b) a person under legal disability (ii) in every other case, <i>This fee is payable by the party making the payment into Court.</i>	For every £ so paid into Court 6d. Maximum £5. For every £ so paid into Court 3d. Maximum £2 10s.
38	For examining a memorandum of agreement presented for registration or a praecipe for payment into Court under Rule 61 or Rule 63— (i) Where such agreement is for the payment of a lump sum, and on every praecipe (ii) in every other case <i>This fee is payable by the employer and includes the sending of notices to the parties, the making of enquiries, and in the case of a memorandum the recording, if it is recorded. If the memorandum or praecipe is presented by the employer, the fee is payable on presentation. If the memorandum is presented by a workman, the fee is payable within ten days of the dispatch of the notice to the employer, unless he disputes the genuineness of the agreement or objects to its being recorded, in which case the fee is not payable unless and until the judge directs the memorandum to be recorded, or the employer consents in writing to its being recorded.</i>	For every £ 3d. Minimum fee 10s. Maximum fee, £2 10s. 10s.
39	For keeping possession of a ship <i>When a ship is in the custody of the High Bailiff, the reasonable expenses of a shipkeeper per day are payable in addition to the above fee.</i>	For every day, 10s.

(To be continued).

THE MIDDLESEX HOSPITAL.

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EXECUTOR AND TRUSTEE OF WILLS
or TRUSTEE OF SETTLEMENTS.

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Societies.

The Law Society.

PROVINCIAL MEETING.

The Council of The Law Society has provisionally settled the course of procedure to be adopted at the Forty-second Provincial Meeting of the Society, to be held on Tuesday and Wednesday, the 30th September and 1st October, at the Town Hall, Albert-square, Manchester, Mr. William Henry Norton, President (Manchester) in the chair, as follows:—

The proceedings will commence with the President's address, after which the following papers will be read:—

Poor Persons Procedure in Scotland: Digby S. Brown (Glasgow).

The Problem of Double Taxation: Dr. E. Leslie Burgin (London).

The Legal Profession and the Rotary Movement: H. D. Darbishire, LL.B. (Liverpool).

Co-partnership Schemes and other Drafting Difficulties: P. H. Edwards (London).

Wednesday, 1st October, 10.45 a.m. Company Law Abuses—Suggested Remedies: Denis Hickey (Manchester).

The Incidence of Income Tax on Trading Companies carrying on Business Abroad: W. H. Behrens (London).

Trade Unions of the Law: H. G. Barclay, M.B.E. (Macclesfield). Forensic Etiquette: E. A. Bell (London).

N.B.—The order of reading the papers may possibly be changed.

THE SOLICITORS ACTS 1888 AND 1919.

The Master of the Rolls has appointed Mr. Walter Henry Foster to be a member of the Discipline Committee in the place of the late Sir Walter Trower.

The Society of Incorporated Accountants.

AUTUMNAL CONFERENCE 1924.

An invitation has been extended to the Council of the Society by the Yorkshire members of the Society to hold the Autumnal Conference of Incorporated Accountants in Leeds and Bradford on Wednesday the 1st, Thursday the 2nd, Friday the 3rd, and Saturday the 4th October, and the following programme has been arranged:—

Wednesday, 1st October. At Leeds.

7.30 p.m. to 10.30 p.m.—Reception by the Presidents and Committees of the Yorkshire and Bradford District Societies at Queen's Hotel, Leeds, by invitation of the Yorkshire District Society. Music and dancing. (Evening dress.)

Thursday, 2nd October.

10 a.m.—Opening of the Conference at the Municipal Art Gallery, Calverley Street, by The Right Hon. The Lord Mayor of Leeds (Sir Edwin Airey). Presidential address by Mr. George Stanhope Pitt, F.S.A.A. Paper by Mr. C. Hewetson Nelson, F.S.A.A., Past-President, The Society of Incorporated Accountants and Auditors, on "The Accountant and Public Life." Discussion.

Afternoon.—Visit to Temple Newsam. 2 p.m.—Members will leave the City Square by special tramcars. 3.30 p.m.—Afternoon tea, by invitation of the Yorkshire District Society. 4 p.m.—Return from Temple Newsam.

6 p.m. for 6.30 p.m.—Dinner of Society at Victoria Hall, Town Hall, Leeds, by kind permission of the City Corporation. The Right Hon. The Lord Mayor, Sir Edwin Airey, will be present.

Property Tax : Evidence of Arrears on Completion of Sales.

The Law Society's Gazette for August contains the following :—
The attention of the Council has been directed by members of the Society to the question as to whether a purchaser's solicitor on completing a purchase is entitled to assume from the production of the last receipt for Income Tax under Schedule A that there are no outstanding arrears due to the Crown at the date of the receipt. The members stated that having acted for purchasers of property in London on three different occasions within the last few years, and having had produced to them on the completion of each purchase the last receipt for property tax, arrears of property tax had subsequently been claimed from their clients, the purchasers, under a threat of distress.

The Council requested the views of the Board of Inland Revenue on the matter and suggested for the protection of the public, that if a receipt is given for tax when previously accruing tax is still due, the receipt should record the fact of the unpaid arrears.

The following reply from the Board of Inland Revenue has been received :—

Inland Revenue,
Somerset House, W.C.2,
30th May, 1924.

Sir,

The Board of Inland Revenue have had under consideration your letter of the 29th January last with reference to certain cases where on a sale of property a receipt for the Income Tax Schedule A last payable prior to the purchase in respect of the property was produced to the purchaser's solicitor, but the purchaser was subsequently called upon to pay a previous instalment of tax.

While normally a receipt for the tax last due would no doubt be *prima facie* evidence that there were no arrears owing, it is unavoidable that cases should from time to time arise in which the assumption that no tax due on a previous date was outstanding, would be incorrect: The Board have considered the suggestion made by your Council that, if a receipt is given for tax when previously accruing tax is still due, the receipt should record the fact of the unpaid arrears, but they regret that they could not see their way to adopt it. They desire to point out that, apart from serious practical difficulties which would stand in the way of any attempt to give effect to the proposal, it could not afford a complete solution of the difficulty referred to in your letter, as cases may occur where, after payment has been made of tax for a current period and a receipt given, evidence may arise shewing additional liability for a previous period, for which a charge would have to be raised.

I am, Sir,
Your obedient Servant,
T. COPE.

The Secretary,
The Law Society.

Law Students' Journal.

The Law Society.

The third term of the year will commence on the 25th inst. On the 25th and 26th the Principal and the Vice-Principal will be in their rooms for the purpose of advising students on their work. Students who desire to enrol under the Exemption Order should not fail to notify the Principal by the 26th inst. Particulars of the Order, which permits students to be excused for four years only after a year's attendance at lectures and classes, may be obtained on application to the Principal.

The subjects to be taken during the term will be, for Final students, (i) Conveyancing and Probate (Mr. Danckwerts); (ii) Company Law and Bankruptcy (the Principal); (iii) Carriage of Goods and Insurance (Mr. Chorley); and for Intermediate students, (i) Law of Property in Land (the Vice-Principal); (ii) Obligations and Personal Property (Mr. Landon); (iii) General Course (the Vice-Principal and Mr. Tillard); and (iv) Trust Accounts (Mr. Dicksee).

There will be revision classes in (i) Equity (Mr. Danckwerts), and in Common Law (the Principal); and a class on Legal History (Mr. Landon).

The Vice-Principal will hold classes in Jurisprudence for students intending to take the Intermediate Examination in Laws of the University of London.

Copies of the prospectus and time-table may be obtained on application to the Society's office.

The Council of The Law Society have approved the East Midland Law School for the purposes of s. 2 of the Solicitors Act, 1922, and have confirmed the grant of £500 provisionally voted to that centre in respect of the Session 1924-25.

The Council have also resolved to make provision for a further grant of £160 to the Birmingham centre (making £760 in all) in respect of the Session 1924-25; the additional sum being voted in respect of developments at the University of Birmingham.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate 4%. Next London Stock Exchange Settlement, Thursday, 25th September.

	MIDDLE PRICE. 17th Sept.	INTEREST YIELD.
English Government Securities.		
Consols 2½%	57½	4 7
War Loan 5% 1929-47	102	4 18
War Loan 4½% 1925-45	97½	4 12
War Loan 4% (Tax free) 1929-42	100xd	4 0
War Loan 3½% 1st March 1928	98	3 12
Funding 4% Loan 1960-90	90½	4 0
Victory 4% Bonds (available at par for Estate Duty)	91½	4 7
Conversion 4½% 1940-44	98	4 12
Conversion 3½% Loan 1961	77½	4 10
Local Loans 3% 1921 or after	66½	4 10
India 5½% 15th January 1932	100½	5 0
India 4½% 1950-55	86½	5 4
India 3½%	65	5 7
India 3%	55	5 9
Colonial Securities.		
British E. Africa 6% 1946-56	111	5 8
South Africa 4% 1943-63	88½	4 10
Jamaica 4½% 1941-71	93xd	4 17
New South Wales 4½% 1935-45	95½	4 14
W. Australia 4½% 1935-65	95½	4 14
S. Australia 3½% 1920-38	85	4 2
New Zealand 4½% 1944	96½	4 13
New Zealand 4% 1929	96½	4 3
Canada 3% 1938	83	3 12
Cape of Good Hope 3½% 1929-49	80	4 7
Corporation Stocks.		
Ldn. Cty. 2½% Con. Stk. after 1920 at option of Corp.	54	4 12
Ldn. Cty. 3% Con. Stk. after 1920 at option of Corp.	65	4 12
Birmingham 3% on or after 1947 at option of Corp.	65	4 12
Bristol 3½% 1925-65	76	4 12
Cardiff 3½% 1935	88½	3 19
Glasgow 2½% 1925-40	75	3 6
Liverpool 3½% on or after 1942 at option of Corp.	77	4 11
Manchester 3% on or after 1941	65	4 12
Newcastle 3½% Irredeemable	75½	4 13
Nottingham 3% Irredeemable	65	4 12
Plymouth 3% 1920-60	70	4 5
Middlesex C.C. 3½% 1927-47	82	4 5
English Railway Prior Charges.		
Gt. Western Rly. 4% Debenture	84	4 15
Gt. Western Rly. 5% Rent Charge	103	4 17
Gt. Western Rly. 5% Preference	100½	4 19
L. North Eastern Rly. 4% Debenture	82½	4 17
L. North Eastern Rly. 4% Guaranteed	81	4 18
L. North Eastern Rly. 4% 1st Preference	80	5 0
L. Mid. & Scot. Rly. 4% Debenture	82½	4 17
L. Mid. & Scot. Rly. 4% Guaranteed	81½	4 18
L. Mid. & Scot. Rly. 4% Preference	80	5 0
Southern Railway 4% Debenture	82½	4 17
Southern Railway 5% Guaranteed	101	4 19
Southern Railway 5% Preference	99	5 1

JOHN ROW
Bradshaws),
10th June, 1924
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Legal News.

Dissolutions.

JOHN ROWLAND HANNING and JAMES WALTER MURRAY (Bradshaws), Solicitors, Lawson-street, Barrow-in-Furness, the 10th June, 1924. The said John Rowland Hanning will continue to practice on his own account and in his own name at 7, Lawson-street aforesaid, and the said James Walter Murray will continue to practice on his own account and in his own name at 9, Lawson-street aforesaid.

WALTER LESLIE SMITH and CYRIL HOWARD WATSON, Solicitors, 37, Hammersmith-road, and 12, Vernon-street, West Kensington, Oswald, Hanson & Smith, 8th September, 1924. All debts due to and owing by the said late firm will be received and paid by the said Walter Leslie Smith. [Gazette, 12th September.

General.

Mr. Sydney Guest Hooper, of Bristol-road, Birmingham, practising as a solicitor at Dudley, who died on 7th April, aged sixty-three, left estate of the gross value of £15,250, with net personalty £8,550.

The Home Secretary gives notice that summer time will cease and normal time will be restored at 3 a.m. (summer time) next Sunday morning, 21st September, when the clock will be put back to 2 a.m. The hour 2-3 a.m. summer time will thus be followed by the hour 2-3 a.m. Greenwich time.

A UNIVERSAL APPEAL.

TO LAWYERS: FOR A POSTCARD OR A GUINEA FOR A MODEL FORM OF BEQUEST TO THE HOSPITAL FOR EPILEPSY AND PARALYSIS, MAIDA VALE, W.

Mr. John Wilmot, F.S.I., of Birmingham, has issued his award as arbitrator in the claim brought by Sir Edward Hanmer against the War Office in respect of the occupation of Bettisfield Park, Salop, as an artillery camp from early in 1915, when Sir Edward was on active service, until June, 1921. Evidence and arguments were heard by the arbitrator in October last. Sir Edward Hanmer claimed under the terms of the agreement for damage to the park and fences, removal of debris, restoration of the surface, and loss of rent and agricultural value. The arbitrator has awarded him £3,474, and directs that the costs of the proceedings shall be borne by the War Office.

At the London Sessions on Tuesday, Herbert Alfred Bould, forty-four, a taxicab driver, was found guilty of furious driving and causing bodily harm to Ernest William Monsey, a fitter's labourer, employed at the London Fire Brigade Headquarters, Southwark Bridge-road, on 9th June. Evidence was given that Monsey was knocked down by the defendant's cab while crossing the road at the junction of St. George's-road with Lambeth-road. Bould was alleged to be drunk. This, however, he denied, and said the affair was a pure accident. Mr. St. John Morrow (deputy chairman), in passing sentence of six months' imprisonment in the second division, said that accidents from careless driving were becoming tremendously frequent in London. One could not pick up a paper, morning, noon or night, without reading of some accident caused by careless driving.

VALUATIONS FOR INSURANCE.—It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is generally very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM STORR & SONS (LIMITED)**, 26, King Street, Covent Garden, W.C.2, the well-known chattel valuers and auctioneers (established over 100 years), have a staff of expert valuers, and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-a-brac a speciality. [ADVT.]

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

CREDITORS MUST SEND IN THEIR CLAIMS TO THE LIQUIDATOR AS NAMED ON OR BEFORE THE DATE MENTIONED.

London Gazette.—FRIDAY, September 12.

D. L. ADVERTISING SERVICE LTD. Oct. 31. H. N. Cunliffe, 29, Corporation-st., Manchester.
DODDALLS (MATS) LTD. Oct. 24. C. S. Holliday, Pearl Chambers, East-parade, Leeds.
THE S.A. YORKER LTD. Oct. 21. G. Stanley Coleman, 15, Temple-st., Birmingham.
JAMES & CO. LTD. Sept. 20. W. E. Fitzhugh, A.S.A.A., Gun House, Surrey-st., W.C.

London Gazette.—TUESDAY, September 16.

AMCOCK STEAM TRAWLING CO. LTD. Sept. 16. Frederick G. Stephenson, 9, Sandside, Scarborough.
P. MARIN & CO. LTD. Oct. 11. Everard P. Major, 57, Temple-row, Birmingham.
THE CITY CONSTRUCTION CO. LTD. Oct. 30. James W. Allen, 67, Basinghall-st., E.C.2.

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, September 12.

F. Goodrich Co. Ltd. Palladium Autocars Ltd.
George Leaver Ltd. Gray Brothers Ltd.
Smith New-Laid Eggs (Cornwall) Ltd. Bjerkaes Smith & Co. Ltd.
Baker Mines Ltd. John Allday & Son Ltd.
The Lincolnshire Motor & Electric Traction Co. Ltd. I. D. L. Advertising Service Ltd.
Smith's Engineering Co. Ltd. Ella Brothers & Co. Ltd.
Smith Ice Cream Co. Ltd. Metropolitan and Suburban Cinemas Ltd.
Smith Motors (1915) Ltd. Service & Industriels Ltd.
Smith, Reed & Marcotte Ltd.

London Gazette.—TUESDAY, September 16.

National Typewriter Co. Ltd. Motor Inventions Ltd.
F. J. Robertson Ltd. Reigate and Redhill Building Guild Ltd.
John Ark (Oxford Street) Ltd. United Construction Co. Ltd.
John Products Ltd. Wireless Manufacturers Ltd.
Hawthorn & White Ltd. Herbert Draper Ltd.
Hawthorn & James Ltd. East Kent Contract and Financial Co. Ltd.
The Victoria Trawling and Fishing Co. Ltd. Gamecock Steam Trawling Co. Ltd.
The Tarnworth Steam Fishing Co. Ltd. Geo & Wilber Ltd.
The Tarnworth Steam Fishing Co. Ltd. Geo. McKenzie Auto Cycles Ltd.
The Tarnworth Steam Fishing Co. Ltd. City Construction Co. Ltd.

Bankruptcy Notices.

RECEIVING ORDERS.

London Gazette.—FRIDAY, September 12.

ALLEN, ARTHUR G., Rochdale, Advertising Manager. Rochdale. Pet. Sept. 4. Ord. Sept. 4.
BARRETT, ELLIOTT, Potton, Beds., Haulage Contractor. Bedford. Pet. July 25. Ord. Sept. 9.
BRIGGS, JEM, Sheffield, Bricklayer. Sheffield. Pet. Sept. 9. Ord. Sept. 9.
BUNDY, GEORGE S., South Benfleet, Bank Clerk. Chelmsford. Pet. Sept. 8. Ord. Sept. 8.
COCHRAN, CHARLES B., Old Bond-st., Theatrical Manager. High Court. Pet. July 18. Ord. Sept. 8.
CONOX, WILLIAM, Golders Green. High Court. Pet. July 10. Ord. Sept. 7.
CRIVER, JOHN A., Shipley, Machine Tool Maker. Bradford. Pet. Sept. 8. Ord. Sept. 8.
DAVIES, MARGARET, St. Asaph, Flint, Farmer. Bangor. Pet. Sept. 8. Ord. Sept. 8.
ELKIN, HENRY, Wakefield, Earthenware Dealer. Wakefield. Pet. Sept. 5. Ord. Sept. 5.
ERLICH, ABRAHAM, Devonport, Cap Maker. Plymouth. Pet. Sept. 9. Ord. Sept. 9.
FOX, ARTHUR H., Orchard-st., W. High Court. Pet. Aug. 6. Ord. Sept. 8.
GIRDLER, WILLIAM R., and GIRDLER, GERTRUDE E. R., Doncaster, Confectioners. Sheffield. Pet. Sept. 8. Ord. Sept. 8.
HALL, JOHN, Preston, Dairyman. Preston. Pet. Sept. 10. Ord. Sept. 10.
HANDLEY, ALEXANDER, Bilbrook, nr. Wolverhampton, Beerhouse-keeper. Wolverhampton. Pet. Sept. 10. Ord. Sept. 10.
HARRIS, FRANK, Barry Port, Merchant. Carmarthen. Pet. Aug. 21. Ord. Sept. 9.
HARRISON, FRED, Penrith, Draper. Carlisle. Pet. Sept. 10. Ord. Sept. 10.
HILL, WILLIAM, Nottingham, Builder. Nottingham. Pet. Sept. 10. Ord. Sept. 10.
HORRIS, HORACE C., and GREEN, ALBERT E., Southsea, Wholesale Sundrymen. Portsmouth. Pet. Sept. 4. Ord. Sept. 4.
HUNTER, THOMAS, Whitehaven, Fruiterer. Whitehaven. Pet. Sept. 8. Ord. Sept. 8.
JACKSONS, LEE, Kent, Merchants. Greenwich. Pet. July 22. Ord. Sept. 9.
JENNINGS, WILLIAM, Stoke Newington, Builder. High Court. Pet. Sept. 9. Ord. Sept. 9.
JOHNSON, FREDERICK T., Lancing, Builder. Brighton. Pet. July 14. Ord. Sept. 9.
JOHNSON, PERCY, Bishopsgate. High Court. Pet. Aug. 7. Ord. Sept. 10.
KENT, SAMUEL, Lewisham, Meat Carrier. Greenwich. Pet. Aug. 6. Ord. Sept. 9.
LAMB, ALFRED J., Prestwich, Carrier. Salford. Pet. Aug. 11. Ord. Sept. 9.
LEWIS-JONES, F., Manchester, Solicitor. Manchester. Pet. May 22. Ord. Sept. 9.
LINDER, M., Christian-st. High Court. Pet. Aug. 20. Ord. Sept. 10.
LINTOTT, ADA, Harrogate, Fancy Goods Dealer. Harrogate. Pet. Aug. 11. Ord. Sept. 9.
LONG, JOHN, Swansea, Butcher. Swansea. Pet. Sept. 10. Ord. Sept. 10.
MALLINGER, DAVID C., Newcastle-upon-Tyne, Customier. Newcastle-upon-Tyne. Pet. Aug. 18. Ord. Sept. 8.

MARSON, KENNETH, Coventry, Cycle and Motor Dealer. Coventry. Pet. Sept. 9. Ord. Sept. 9.
MOOREHOUSE, ERNEST C., Birmingham, Builder. Birmingham. Pet. Sept. 10. Ord. Sept. 10.
MOTT, WILLIAM F., Ripon, Harrogate. Pet. Aug. 12. Ord. Sept. 9.
MURFITT, CHARLES J., Peterborough, Furniture Dealer. Peterborough. Pet. Sept. 10. Ord. Sept. 10.
NEWSTEAD, WILLIAM, Stanhoe, Norfolk, Farmer. Norwich. Pet. Aug. 27. Ord. Sept. 8.
O'MARA, MARY C., Liverpool, Milliner. Liverpool. Pet. Sept. 8. Ord. Sept. 8.
PARSONS, HERBERT J., Bradford, Pile Fabric Merchant. Bradford. Pet. Sept. 8. Ord. Sept. 8.
PRIESTLY, HERBERT S., New Brighton, Birkenhead. Pet. Aug. 8. Ord. Sept. 9.
SHAPLAND, JOHN C. C., Bitterne, Southampton, Hostler. Southampton. Pet. Sept. 9. Ord. Sept. 9.
SILVESTER, ALBERT W., Scarborough, Commercial Traveller. York. Pet. Sept. 6. Ord. Sept. 6.
SMITH, JOHN, Farnham, Horticultural Expert. Guildford. Pet. Sept. 8. Ord. Sept. 8.
SMITH, HENRY E., Sheppey, Kent, Rochester. Pet. Aug. 14. Ord. Sept. 9.
STREETER, GEORGE W., Canterbury, Builder. Canterbury. Pet. Sept. 8. Ord. Sept. 8.
STUBBINS, EDWARD H., Tenbury, Poultry Farmer, Kidderminster. Pet. Sept. 1. Ord. Sept. 1.
SUMMERS, LANCELOT, Reading, Yacht Builder. Reading. Pet. Sept. 6. Ord. Sept. 6.
TAYLOR, JOHN E., Huddersfield, Company Secretary. Huddersfield. Pet. Sept. 8. Ord. Sept. 8.
THORNTON, THOMAS C., Stockton-on-Tees, Salesman. Stockton-on-Tees. Pet. Sept. 9. Ord. Sept. 9.
TURNER, ALFRED, and COMPANY, Manchester, Costume Manufacturers. Manchester. Pet. Aug. 19. Ord. Sept. 9.
VAUGHAN, ALFRED, Coventry, Architect. Coventry. Pet. Aug. 22. Ord. Sept. 8.
WALLER, ERIEL M., Guilford-st., Actress. High Court. Pet. Sept. 9. Ord. Sept. 9.
WARD, WILLIAM, Blackburn, Boot Maker. Blackburn. Pet. Sept. 6. Ord. Sept. 6.
WATSON, JAMES W., Houghton-le-Spring, Durham, Pawnbroker. Durham. Pet. Sept. 10. Ord. Sept. 10.
WILSON, ALEXANDER, Swansea, Boot Dealer. Swansea. Pet. Sept. 8. Ord. Sept. 8.

London Gazette.—TUESDAY, September 16.

CANNON, WILLIAM R., Kendal, Boot Maker. Kendal. Pet. Sept. 11. Ord. Sept. 11.
COPP, JAMES S., Milford Haven, Tobacconist. Haverfordwest. Pet. Sept. 10. Ord. Sept. 10.
COLLINS, J. (male), Brighton, Builder. Brighton. Pet. Aug. 23. Ord. Sept. 11.
CONYERS, ARTHUR, Brixton-rd., S.W., Jeweller. High Court. Pet. Aug. 12. Ord. Sept. 12.
DAVIES, DAVID J., Porthcawl, Draper. Cardiff. Pet. Aug. 20. Ord. Sept. 10.
DE MEBA, BERNARD, and DE MEBA, JACOB, Jewry-st., Shipping and Forwarding Agents. High Court. Pet. Sept. 10. Ord. Sept. 10.
DERRAM, ARTHUR C., Mistley, Essex, Engineer. Colchester. Pet. Sept. 3. Ord. Sept. 3.
EGLISTON, GEORGE F., Bridlington, Joiner. Scarborough. Pet. Sept. 13. Ord. Sept. 13.
EVANS, HENRY J., Darlington, Iron and Steel Merchant. Stockton-on-Tees. Pet. Sept. 11. Ord. Sept. 11.
FORD, SAMUEL G., Great Marlborough-st., W.I. High Court. Pet. May 15. Ord. Sept. 8.

GARLAND, JAMES, Clapham. Wandsworth. Pet. Aug. 14. Ord. Sept. 11.
 GROSS, REUBEN, Edgware-rd., Ladies' Tailor. High Court. Pet. July 19. Ord. Sept. 10.
 HAMMOND, LEO, Peterborough, Builder. Peterborough. Pet. Sept. 12. Ord. Sept. 12.
 HEED, REGINALD F., Wallington. Croydon. Pet. July 10. Ord. Sept. 11.
 HOLDEN, BENJAMIN H., Ashton-under-Lyne, Cotton Yarn Salesman. Ashton-under-Lyne. Pet. Sept. 12. Ord. Sept. 12.
 HOLMES, THOMAS, Croydon. Croydon. Pet. Aug. 12. Ord. Sept. 11.
 JACKSON, DAWSON & Co., Great Portland-st., Silk Merchants. High Court. Pet. July 31. Ord. Sept. 10.
 KORANSKY, ELIJAH H., Southend, Furrier. Chelmsford. Pet. Aug. 6. Ord. Sept. 11.
 LEE, FRANCIS, Okehampton. Plymouth. Pet. Aug. 12. Ord. Sept. 11.
 MARCHANT, HAROLD E. L., Carmelite-st., E.C. High Court. Pet. Aug. 9. Ord. Sept. 11.
 NEAL, WILLIAM M., Leeds, Cloth Merchant. Leeds. Pet. Sept. 10. Ord. Sept. 10.
 PREL, ROBERT, Eccleston-st., Victoria. High Court. Pet. July 23. Ord. Sept. 11.
 PIPER, GEORGE E., Downham Market, Builder. King's Lynn. Pet. Sept. 11. Ord. Sept. 11.
 RAMSDON, JOSEPH C., Blackpool, Motor Dealer. Blackpool. Pet. Aug. 26. Ord. Sept. 12.
 RICHARDSON, WALTER, Meadowfield, Durham, Commission Agent. Durham. Pet. Sept. 12. Ord. Sept. 12.
 RICHES, DAVID G., Saltburn, Baker. Middlesbrough. Pet. Aug. 22. Ord. Sept. 12.
 SHINER, LESLIE G., Torquay, Director. Exeter. Pet. July 29. Ord. Sept. 9.
 SPIVEY, NORMAN, Leeds, Travelling Draper. Leeds. Pet. Sept. 11. Ord. Sept. 11.
 THOMAS, HENRY, Dowling, Merthyr Tydfil, Innkeeper. Merthyr Tydfil. Pet. Sept. 12. Ord. Sept. 12.
 THORLEY, ALBERT, Lincoln, Boot Repairer. Lincoln. Pet. Sept. 9. Ord. Sept. 9.
 THORNTON, HARRY A., Leicester, Hosiery Manufacturer. Leicester. Pet. Aug. 25. Ord. Sept. 11.
 THORNTON, THOMAS A., Leicester, Hosiery Manufacturer. Leicester. Pet. Sept. 11. Ord. Sept. 11.
 TWISS, WILLIAM E., West Hartlepool, Tailor. Sunderland. Pet. Aug. 27. Ord. Sept. 11.
 VENTURA, GEORGE M. V., and VENTURA, KATHLEEN M., Sutton, Theatrical Agents. Croydon. Pet. July 3. Ord. Sept. 11.
 WALKER, GEORGE W., Harrogate, Woollen Merchant. Leeds. Pet. Aug. 9. Ord. Sept. 10.
 WALKER, LESLIE W., Maido Vale. High Court. Pet. Aug. 2. Ord. Sept. 11.
 WALKINS, JOHN, Wakefield, Carting Agent. Wakefield. Pet. Sept. 11. Ord. Sept. 11.
 WALLIS & WARD, Croydon, Electrical Engineers. Croydon. Pet. Aug. 12. Ord. Sept. 11.
 WILLIAMS, WILLIAM B., Wilston-st., Steel and Tool Merchant. High Court. Pet. April 24. Ord. Sept. 11.
 WOODS, HUBERT, Norwich, Commercial Traveller. Norwich. Pet. Aug. 23. Ord. Sept. 13.
 WOODWARD, FREDERICK W., Manchester, Motor Repairer. Manchester. Pet. Sept. 13. Ord. Sept. 13.
 Amended Notice substituted for that published in the *London Gazette* of August 1, 1924.
 CALDWELL, JOHN B., Wellington, Berks. Reading. Pet. March 25. Ord. July 29.

CONFIDENTIAL INQUIRIES.

CHARLES H. HOWARD, Private Detective.
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 Ten years' reputation for ability and discretion.

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 India paper, law buckram binding, in excellent
 condition, together with benefit of contract for additional
 volumes at 35s. each, for sale. What offers?—Reply
 Box W.330, c/o Dawson's, 118, Cannon-street, E.C.4.

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 with £2,750. Security, First Debenture on assets
 valued at £5,300; Interest 10 per cent., with salaries
 post at £300 p.a. to suitable person.—Write Box 345,
 c/o The Solicitors' Journal, 104-7, Fetter-lane, E.C.4.

ARTICLES OFFERED.—Solicitor with good
 general practice and public appointments has vacancy
 for Articled Clerk; seaside town in Devonshire; personal
 supervision; premium by arrangement.—Box 456, c/o
 The Solicitors' Journal, 104-7, Fetter-lane, E.C.4.

WANTED IMMEDIATELY.—Propositions for
 LOANS on any sound Securities. Debentures, Mort-
 gages, etc. **LARGE FUNDS AVAILABLE.**—**MONELLES**
LIMITED, 27-28, King William-street, E.C. (Est. 1882.)

CITY AND COUNTY OF NEWCASTLE-UPON-TYNE.

Applications are invited for the POSITION of an
 ASSISTANT SOLICITOR in the Town Clerk's Office,
 Newcastle-upon-Tyne, whose primary duty shall be to
 conduct police-court work and who shall also assist in
 the general work of the office. Applicants must have had
 not less than three years' municipal experience and must
 be at least thirty years of age. Salary £600 per annum.
 The Solicitor appointed will be required to join the
 Corporation Superannuation Scheme.
 Applications endorsed "Assistant Solicitor," stating
 age and experience and accompanied by copies of three
 testimonials must be addressed to and reach the under-
 signed by 30th September, 1924.

Canvassing will be considered a disqualification.
 A. M. OLIVER, Town Clerk.
 Town Clerk's Office, Newcastle-upon-Tyne,
 8th September, 1924.

THE LONDON ASSOCIATION OF ACCOUNTANTS.

(Limited by Guarantee.)

EXAMINATIONS, DECEMBER, 1924.

The following are the dates for the next Examinations
 of the above Association:—

PRELIMINARY EXAMINATION:—
 Tuesday and Wednesday, December 2nd and 3rd.
INTERMEDIATE EXAMINATION:—
 Tuesday and Wednesday, December 2nd and 3rd.
FINAL EXAMINATION:—
 Tuesday, Wednesday, and Thursday, December 2nd,
 3rd and 4th:—
 Each Examination commences at 10 a.m. on the first
 day.

EXAMINATION CENTRES:—
 LONDON CORK BRISTOL
 GLASGOW LEEDS PORTSMOUTH
 EDINBURGH SHEFFIELD NORWICH
 NEWCASTLE MANCHESTER NOTTINGHAM
 BIRMINGHAM LIVERPOOL HULL
 BELFAST CARDIFF BRIGHTON
 DUBLIN PLYMOUTH

Persons desiring to present themselves for examination
 must give notice to the Council not later than October 1st,
 1924.

Full particulars and forms of entry may be obtained
 from the Secretary, Temple Chambers, Temple Avenue,
 London, E.C.4.

By Order of the Council,
 J. C. LATHAM,
 Secretary.

September, 1924.

FIXED INCOMES.—HOMES FURNISHED
 on an equitable system of DEFERRED PAYMENT,
 specially adapted for those with fixed incomes who do not
 wish to disturb investments. The largest stock in the
 world to select from. All goods delivered free by Maple's
 own Motor Service direct to customers' residences in thirty-
 six counties.—Write for particulars to MAPLE & CO.,
 Tottenham Court-road, London, W.1.

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LAW PUBLISHERS, BOOKSELLERS,
 AND PRINTERS.

NOW READY.

A GUIDE TO THE RENT AND MORTGAGE INTEREST RESTRICTIONS ACTS, 1920 to 1924.

A complete exposition with the Text of the
 Acts (including the Repealed Acts) and the
 Rules. Fourth Edition. By W. E. WILKIN-
 SON, LL.D. (Lond.), Solicitor. Price 7s. 6d.
 net, or by post, 8s.

NOTES ON PERUSING TITLES.

Incorporating the Law of Property Act,
 1922 (the provisions of which have
 been dissected and allocated to their
 proper headings in the text, thus showing
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